

## **POLICY 1280 Auditor General**

Issued January 1, 1994

### **Auditor General**

All branches, departments, offices, boards, commissions, agencies, authorities and institutions of the State established by the Constitution or by law shall (1) provide access to all financial and program records, including confidential records, and (2) comply with applicable procedural requirements when the Office of the Auditor General, or a public accounting firm or legal counsel in its employ, conducts post financial and performance audits of their operations. In addition, the Principal Executive Officer of Executive Branch Departments and sub-units which are audited by the Auditor General shall submit a plan to comply with audit recommendations to DMB within 60 days after final audit is released.

Michigan Constitution, Article 4, § 53, and various specific statutory audit requirements.

Public Act 431 of 1984, as amended, § 462.

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